



Overview of U.S. Treasury Reporting Process for NEUs in Maryland

Introduction

Non-entitlement Units of Local Government (NEUs) that receive funding from the Coronavirus Local Fiscal Recovery Funds Program (CLFRF) are required to submit annual Project and Expenditure Reports through [Treasury's Portal for Recipient Reporting](#). These reports include data on projects funded with CLFRF and expenditures, contracts and subawards over \$50,000, and other information.

The initial Project and Expenditure Report will cover the period from the award date to March 31, 2022 and must be submitted to Treasury by April 30, 2022.¹ The subsequent annual reports will cover one calendar year and must be submitted by April 30. Table 1 summarizes the reporting timeline:

Table 1: Overview of NEU Reporting Timelines

Report	Period Covered	Due Date
1	Award Date - March 31, 2022	April 30, 2022
2	April 1, 2022 - March 31, 2023	April 30, 2023
3	April 1, 2023 - March 31, 2024	April 30, 2024
4	April 1, 2024 - March 31, 2025	April 30, 2025
5	April 1, 2025 - March 31, 2026	April 30, 2026
6	April 1, 2026 - December 31, 2026	March 31, 2027

Guiding Principles and Best Practices for Reporting

Treasury has identified certain priority areas in its Reporting Guidance for ensuring an equitable economic recovery, including provisions that are:

¹ U.S. Department of the Treasury, Updated NEU Reporting Schedule, <https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-fund/non-entitlement-units>



1. **Accountable:** The CLFRF requires program and performance reporting to build public awareness, increase accountability, and monitor compliance of eligible uses. Recipients are required to account for every dollar spent and provide detailed information on how funds are used.²
2. **Focused on Recovery:** The CLFRF reporting guidance addresses priority areas for an equitable economic recovery, including provisions that prioritize equity, focus on economically distressed areas, support community empowerment, encourage strong labor practices, and spotlight evidence-based interventions.³

NEUs should adhere to best practices that support complete, accurate, and timely reporting, including:

1. Maintaining appropriate accounting records for compiling and reporting accurate, compliant financial data, in accordance with appropriate accounting standards and principles.⁴
2. Establishing controls to ensure completion and timely submission of all mandatory performance and/or compliance reporting requirements.⁵
3. Disclosing and consistently applying a methodology to record expenditures, these may be reported on a cash or accrual basis.⁶

Reporting Requirements

NEUs are required to submit the following information in their annual Project and Expenditure Reports (see Annex 2 for a list of definitions for key terms):

1. **Projects:** NEUs must provide information on all CLFRF funded projects.
 - a. Recipients must report the project name, identification number (created by the recipient), project expenditure category, description, and status of completion,
 - b. Project descriptions must describe the project in sufficient detail to provide an understanding of the major activities that will occur and must be between 50 and 250 words,⁷

² U.S Department of the Treasury, Recipient Compliance and Reporting Responsibilities, available at: <https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-funds/recipient-compliance-and-reporting-responsibilities>

³ Ibid.

⁴ U.S. Department of the Treasury, Compliance and Reporting Guidance, p. 9, available at: <https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf>.

⁵ Ibid.

⁶ Ibid.

⁷ Ibid. p. 16



- c. For each project, the recipient will also be asked to select the appropriate Expenditure Category based on the scope of the project (see Annex 1 for the list of expenditure categories),
 - d. Projects should be scoped to align to a single Expenditure Category,⁸
 - e. For select Expenditure Categories, the recipient will also be asked to provide additional programmatic data.
- 2. **Expenditures:** Once a project is entered, the recipient will be able to report on the project's obligations and expenditures. Recipients will be asked to report the following:
 - a. Current period obligation,
 - b. Cumulative obligation,
 - c. Current period expenditure,
 - d. Cumulative expenditure.
- 3. **Project Status:** Once a project is entered, the recipient will be asked to report on project status each reporting period, in four categories:
 - a. Not Started,
 - b. Completed less than 50 percent,
 - c. Completed 50 percent or more, or
 - d. Completed.
- 4. **Project Demographic Distribution:** Recipients will be asked to identify if the project serves an economically disadvantaged community. To minimize the administrative burden on recipients while ensuring that this important aspect of program performance is tracked, recipients may assume that the funds for a project count as being targeted towards economically disadvantaged communities if the project funds are spent on:
 - a. A program or service is provided at a physical location in a Qualified Census Tract (for multi-site projects, if a majority of sites are within Qualified Census Tracts),
 - b. A program or service where the primary intended beneficiaries live within a Qualified Census Tract,
 - c. A program or service for which the eligibility criteria are such that the primary intended beneficiaries earn less than 60 percent of the median income for the relevant jurisdiction (e.g., State, county, metropolitan area, or other jurisdiction), or
 - d. A program or service for which the eligibility criteria are such that over 25 percent of intended beneficiaries are below the federal poverty line.
- 5. **Subawards:** In general, recipients will be asked to provide the following information for each Contract, Grant, Loan, Transfer, or Direct Payment greater than or equal to \$50,000:

⁸ Ibid.



- a. Subrecipient identifying and demographic information (e.g., DUNS number and location),
 - b. Award number (e.g., Award number, Contract number, Loan number),
 - c. Award date, type, amount, and description,
 - d. Award payment method (reimbursable or lump sum payment(s),
 - e. For loans, expiration date (date when loan expected to be paid in full),
 - f. Primary place of performance,
 - g. Related project name(s),
 - h. Related project identification number(s) (created by the recipient),
 - i. Period of performance start date,
 - j. Period of performance end date,
 - k. Annual obligation amount,
 - l. Annual expenditure amount, and
 - m. Project(s) undertaken by the awardee.
 6. **Civil Rights Compliance:** Treasury will request information on recipients' compliance with Title VI of the Civil Rights Act of 1964 on an annual basis. This information may include a narrative describing the recipient's compliance with Title VI, along with other questions and assurances.
 7. **Required Programmatic Data (other than infrastructure projects):** Additional programmatic information is required for projects that are categorized under the following expenditure categories (see Annex 1 for a list of expenditure categories):
 - a. Payroll for Public Health and Safety Employees (EC 1.9),
 - b. Household Assistance (EC 2.1-2.5),
 - c. Small Business Economic Assistance (EC 2.9),
 - d. Aid to Travel, Tourism, and Hospitality or Other Impacted Industries (EC 2.11-2.12),
 - e. Rehiring Public Sector Staff (EC 2.14),
 - f. Education Assistance (EC 3.1-3.5),
 - g. Premium Pay (both Public Sector, EC 4.1, and Private Sector, 4.2),
 - h. Revenue replacement (EC 6.1).
- Please refer to Annex 3, from [Treasury's Compliance and Reporting Guidance Document](#) (Part 2, Section B, Subsection 3.G), for a complete description of the required programmatic data that must be included for projects in the above categories.
8. **Required Programmatic Data for Infrastructure Projects:** Additional programmatic information is required for projects that are categorized under the following expenditure categories:
 - a. Water and sewer projects (EC 5.1-5.15),
 - b. Broadband projects (EC 5.16-5.17).



All infrastructure projects, including the ones above, must also report the following information:

- a. Projected/actual construction start date (month/year),
- b. Projected/actual initiation of operations date (month/year),
- c. Location (for broadband, geospatial location date),
- d. Additional information for projects over \$10 million.

Please refer to Annex 4 for a complete description of the required programmatic data that must be included for the above infrastructure categories.

9. **NEU Documentation:** Each NEU will also be asked to provide the following information with their first report submitted by October 31, 2021:
- a. Copy of the signed award terms and conditions agreement (which was signed and submitted to the State as part of the request for funding),
 - b. Copy of the signed assurances of compliance with Title VI of the Civil Rights Act of 1964 (which was signed and submitted to the State as part of the request for funding),
 - c. Copy of actual budget documents validating the top-line budget total provided to the State as part of the request for funding, and
 - d. NEU Recipient Number. This is a unique identification code for each NEU assigned by the State to the NEU as part of its request for funding.⁹ The list of Maryland NEU recipient numbers can be found as an Annex.

Treasury's Reporting Portal

NEUs are required to submit their Project and Expenditure Reports through Treasury's Portal for Recipient Reporting. Treasury will be issuing a User Guide on how to submit Project and Expenditure Reports through the Portal and will also email NEUs instructions on how to designate individuals to manage reporting. Please refer to [Treasury's Portal for Recipient Reporting User Guide](#) that contains relevant information published to date.

If you have questions about the Treasury Submission Portal or require additional support, please email covidreliefitsupport@treasury.gov

⁹ U.S. Department of the Treasury, Compliance and Reporting Guidance, p. 16-23, available at: <https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf>.



Annex 1 – Expenditure Categories

The Expenditure Categories (EC) listed below must be used to categorize each project as noted in Part 2 above. The term “Expenditure Category” refers to the detailed level (e.g., 1.1 COVID-10 Vaccination). When referred to as a category (e.g., EC 1) it includes all Expenditure Categories within that level.

1: Public Health

- 1.1 COVID-19 Vaccination
- 1.2 COVID-19 Testing
- 1.3 COVID-19 Contact Tracing
- 1.4 Prevention in Congregate Settings (Nursing Homes, Prisons/Jails, Dense Work Sites, Schools, etc.)
- 1.5 Personal Protective Equipment
- 1.6 Medical Expenses (including Alternative Care Facilities)
- 1.7 Capital Investments or Physical Plant Changes to Public Facilities that respond to the COVID-19 public health emergency
- 1.8 Other COVID-19 Public Health Expenses (including Communications, Enforcement, Isolation/Quarantine)
- 1.9 Payroll Costs for Public Health, Safety, and Other Public Sector Staff Responding to COVID-19
- 1.10 Mental Health Services
- 1.11 Substance Use Services
- 1.12 Other Public Health Services

2: Negative Economic Impacts

- 2.1 Household Assistance: Food Programs
- 2.2 Household Assistance: Rent, Mortgage, and Utility Aid
- 2.3 Household Assistance: Cash Transfers
- 2.4 Household Assistance: Internet Access Programs
- 2.5 Household Assistance: Eviction Prevention
- 2.6 Unemployment Benefits or Cash Assistance to Unemployed Workers
- 2.7 Job Training Assistance (e.g., Sectoral job-training, Subsidized Employment, Employment Supports or Incentives)
- 2.8 Contributions to UI Trust Funds
- 2.9 Small Business Economic Assistance (General)
- 2.10 Aid to Nonprofit Organizations
- 2.11 Aid to Tourism, Travel, or Hospitality
- 2.12 Aid to Other Impacted Industries
- 2.13 Other Economic Support
- 2.14 Rehiring Public Sector Staff



3: Services to Disproportionately Impacted Communities

- 3.1 Education Assistance: Early Learning
- 3.2 Education Assistance: Aid to High-Poverty Districts
- 3.3 Education Assistance: Academic Services
- 3.4 Education Assistance: Social, Emotional, and Mental Health Services
- 3.5 Education Assistance: Other
- 3.6 Healthy Childhood Environments: Child Care
- 3.7 Healthy Childhood Environments: Home Visiting
- 3.8 Healthy Childhood Environments: Services to Foster Youth or Families Involved in Child Welfare System
- 3.9 Healthy Childhood Environments: Other
- 3.10 Housing Support: Affordable Housing
- 3.11 Housing Support: Services for Unhoused Persons
- 3.12 Housing Support: Other Housing Assistance
- 3.13 Social Determinants of Health: Other
- 3.14 Social Determinants of Health: Community Health Workers or Benefits Navigators
- 3.15 Social Determinants of Health: Lead Remediation
- 3.16 Social Determinants of Health: Community Violence Interventions

4: Premium Pay

- 4.1 Public Sector Employees
- 4.2 Private Sector: Grants to Other Employers

5: Infrastructure

- 5.1 Clean Water: Centralized Wastewater Treatment
- 5.2 Clean Water: Centralized Wastewater Collection and Conveyance
- 5.3 Clean Water: Decentralized Wastewater
- 5.4 Clean Water: Combined Sewer Overflows
- 5.5 Clean Water: Other Sewer Infrastructure
- 5.6 Clean Water: Stormwater
- 5.7 Clean Water: Energy Conservation
- 5.8 Clean Water: Water Conservation
- 5.9 Clean Water: Nonpoint Source
- 5.10 Drinking water: Treatment
- 5.11 Drinking water: Transmission & Distribution
- 5.12 Drinking water: Transmission & Distribution: Lead Remediation
- 5.13 Drinking water: Source
- 5.14 Drinking water: Storage

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<https://opendata.maryland.gov/stories/s/ARP-NEU-Landing-Page/iig8-s6az/>



5.15 Drinking water: Other water infrastructure

5.16 Broadband: "Last Mile" projects

5.17 Broadband: Other projects

6: Revenue Replacement

6.1 Provision of Government Services

7: Administrative

7.1 Administrative Expenses

7.2 Evaluation and Data Analysis

7.3 Transfers to Other Units of Government



Annex 2 – Key Terms

Expenditure category: coding system to track how funding is used and also used to identify where additional programmatic data is required by Treasury (see Annex 1 for a list of expenditure categories).¹⁰

Projects: closely related activities that must be completed to achieve a common purpose/goal. These may be new or existing projects that are funded in whole or in part by CLFRF.¹¹

Programmatic data: additional information and performance metrics required for projects that fall under certain expenditure categories.¹²

Expenditure: cash disbursements for direct charges for property and services.¹³

Obligation: orders placed for property and services, contracts and subawards made, and similar transactions that require payment.¹⁴

Subaward: any contract and grant awarded, loan issued, transfer made to other government entities, and direct payment made by the recipient that is greater than or equal to \$50,000.¹⁵

¹⁰ U.S Department of the Treasury, SLFRF Reporting Guidance Webinar Presentation, p. 18, available at: <https://home.treasury.gov/system/files/136/SLFRF-Reporting-Guidance-Webinar-Counties-Cities-under-250k-over-5m.pdf>

¹¹ Ibid. p. 19

¹² U.S. Department of the Treasury, Compliance and Reporting Guidance, p. 19, available at: <https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf>.

¹³ 2 CFR 200.1, Definitions, available at: <https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-A/subject-group-ECFR2a6a0087862fd2c/section-200.1>

¹⁴ Ibid.

¹⁵ U.S. Department of the Treasury, Compliance and Reporting Guidance, p. 17, available at: <https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf>.



Annex 3 - Required Programmatic Data (other than infrastructure projects)

Required Programmatic Data (other than infrastructure projects): For all projects listed under the following Expenditure Categories, the information listed must be provided in each report.

1. Payroll for Public Health and Safety Employees (EC 1.9):

- Number of government FTEs responding to COVID-19 supported under this authority

2. Household Assistance (EC 2.1-2.5):

- Brief description of structure and objectives of assistance program(s) (e.g., nutrition assistance for low-income households)
- Number of individuals served (by program if recipient establishes multiple separate household assistance programs)
- Brief description of recipient's approach to ensuring that aid to households responds to a negative economic impact of Covid-19, as described in the Interim Final Rule

3. Small Business Economic Assistance (EC 2.9):

- Brief description of the structure and objectives of assistance program(s) (e.g., grants for additional costs related to Covid-19 mitigation)
- Number of small businesses served (by program if recipient establishes multiple separate small businesses assistance programs)
- Brief description of recipient's approach to ensuring that aid to small businesses responds to a negative economic impact of COVID-19, as described in the Interim Final Rule

4. Aid to Travel, Tourism, and Hospitality or Other Impacted Industries (EC 2.11-2.12):

- If aid is provided to industries other than travel, tourism, and hospitality (EC 2.12), a description of pandemic impact on the industry and rationale for providing aid to the industry
- Brief narrative description of how the assistance provided responds to negative economic impacts of the COVID-19 pandemic
- For each subaward:
 - o Sector of employer (Note: additional detail, including list of sectors to be provided in a users' guide)
 - o Purpose of funds (e.g., payroll support, safety measure implementation)

5. Rehiring Public Sector Staff (EC 2.14):

- Number of FTEs rehired by governments under this authority

6. Education Assistance (EC 3.1-3.5):



- The National Center for Education Statistics (“NCES”) School ID or NCES District ID. List the School District if all schools within the school district received some funds. If not all schools within the school district received funds, list the School ID of the schools that received funds. These can allow evaluators to link data from the NCES to look at school-level demographics and, eventually, student performance.

7. Premium Pay (both Public Sector EC 4.1 and Private Sector EC 4.2):

- List of sectors designated as critical to the health and well-being of residents by the chief executive of the jurisdiction, if beyond those included in the Interim Final Rule (Note: a list of sectors will be provided in the forthcoming users’ guide).
- Number of workers to be served
- Employer sector for all subawards to third-party employers (i.e., employers other than the State, local, or Tribal government) (Note: a list of sectors will be provided in the forthcoming users’ guide).
- For groups of workers (e.g., an operating unit, a classification of worker, etc.) or, to the extent applicable, individual workers, for whom premium pay would increase total pay above 150 percent of their residing State’s average annual wage, or their residing county’s average annual wage, whichever is higher, on an annual basis:
 - o A brief written narrative justification of how the premium pay or grant is responsive to workers performing essential work during the public health emergency. This could include a description of the essential workers’ duties, health or financial risks faced due to COVID-19, and why the recipient government determined that the premium pay was responsive to workers performing essential work during the pandemic. This description should not include personally identifiable information; when addressing individual workers, recipients should be careful not to include this information. Recipients may consider describing the workers’ occupations and duties in a general manner as necessary to protect privacy.

8. Revenue replacement (EC 6.1):

Under the Interim Final Rule, recipients calculate revenue loss using data as of four discrete points during the program: December 31, 2020, December 31, 2021, December 31, 2022, and December 31, 2023. Revenue loss calculated as of December 31, 2020 will be reported in the Interim Report, as described above. For future calculation dates, revenue loss will be reported only in the Quarter 4 reports due January 31, 2022, January 31, 2023, and January 31, 2024. Reporting on revenue loss should include:

- General revenue collected over the past 12 months as of the most recent calculation date, as outlined in the Interim Final Rule (for example, for the January 31, 2022 report, recipients should provide 12 month general revenue as of December 31, 2021);
- Calculated revenue loss due to the Covid-19 public health emergency; and
- An explanation of how the revenue replacement funds were allocated to government services (note: additional instructions and/or template to be provided in user guide).



In calculating general revenue and the revenue loss due to the COVID-19 public health emergency, recipients should follow the same guidance as described above for the Interim Report.



Annex 4 - Required Programmatic Data for Infrastructure Projects (EC 5)

For all projects listed under the Water, Sewer, and Broadband Expenditure Categories (see Appendix 1), more detailed project-level information is required. Each project will be required to report expenditure data as described above, but will also report the following information:

1. All infrastructure projects (EC 5):

- Projected/actual construction start date (month/year)
- Projected/actual initiation of operations date (month/year)
- Location (for broadband, geospatial location data)
- For projects over \$10 million:
 - a. A recipient may provide a certification that, for the relevant project, all laborers and mechanics employed by contractors and subcontractors in the performance of such project are paid wages at rates not less than those prevailing, as determined by the U.S. Secretary of Labor in accordance with subchapter IV of chapter 31 of title 40, United States Code (commonly known as the “Davis-Bacon Act”), for the corresponding classes of laborers and mechanics employed on projects of a character similar to the contract work in the civil subdivision of the State (or the District of Columbia) in which the work is to be performed, or by the appropriate State entity pursuant to a corollary State prevailing-wage-in-construction law (commonly known as “baby Davis-Bacon Acts”). If such certification is not provided, a recipient must provide a project employment and local impact report detailing:
 - The number of employees of contractors and sub-contractors working on the project;
 - The number of employees on the project hired directly and hired through a third party;
 - The wages and benefits of workers on the project by classification; and
 - Whether those wages are at rates less than those prevailing.

Recipients must maintain sufficient records to substantiate this information upon request.

- b. A recipient may provide a certification that a project includes a project labor agreement, meaning a pre-hire collective bargaining agreement consistent with section 8(f) of the National Labor Relations Act (29 U.S.C. 158(f)). If the recipient does not provide such certification, the recipient must provide a project workforce continuity plan, detailing:

- How the recipient will ensure the project has ready access to a sufficient supply of appropriately skilled and unskilled labor to ensure high-quality construction throughout the life of the project;
- How the recipient will minimize risks of labor disputes and disruptions that would jeopardize timeliness and cost-effectiveness of the project; and
- How the recipient will provide a safe and healthy workplace that avoids delays and costs associated with workplace illnesses, injuries, and fatalities;



- Whether workers on the project will receive wages and benefits that will secure an appropriately skilled workforce in the context of the local or regional labor market; and
- Whether the project has completed a project labor agreement.
- c. Whether the project prioritizes local hires.
- d. Whether the project has a Community Benefit Agreement, with a description of any such agreement.

2. Water and sewer projects (EC 5.1-5.15):

- National Pollutant Discharge Elimination System (NPDES) Permit Number (if applicable; for projects aligned with the Clean Water State Revolving Fund)
- Public Water System (PWS) ID number (if applicable; for projects aligned with the Drinking Water State Revolving Fund)

3. Broadband projects (EC 5.16-5.17):

- Speeds/pricing tiers to be offered, including the speed/pricing of its affordability offering
- Technology to be deployed
- Miles of fiber
- Cost per mile
- Cost per passing
- Number of households (broken out by households on Tribal lands and those not on Tribal lands) projected to have increased access to broadband meeting the minimum speed standards in areas that previously lacked access to service of at least 25 Mbps download and 3 Mbps upload
 - o Number of households with access to minimum speed standard of reliable 100 Mbps symmetrical upload and download
 - o Number of households with access to minimum speed standard of reliable 100 Mbps download and 20 Mbps upload
- Number of institutions and businesses (broken out by institutions on Tribal lands and those not on Tribal lands) projected to have increased access to broadband meeting the minimum speed standards in areas that previously lacked access to service of at least 25 Mbps download and 3 Mbps upload, in each of the following categories: business, small business, elementary school, secondary school, higher education institution, library, healthcare facility, and public safety organization
 - o Specify the number of each type of institution with access to the minimum speed standard of reliable 100 Mbps symmetrical upload and download; and
 - o Specify the number of each type of institution with access to the minimum speed standard of reliable 100 Mbps download and 20 Mbps upload.



Annex 5 - Recipient ID Numbers

Aberdeen city	MD0001
Accident town	MD0002
Barclay town	MD0003
Barnesville town	MD0004
Barton town	MD0005
Bel Air town	MD0006
Berlin town	MD0007
Berwyn Heights town	MD0008
Betterton town	MD0009
Bladensburg town	MD0010
Boonsboro town	MD0011
Brentwood town	MD0012
Brookeville town	MD0013
Brookview town	MD0014
Brunswick city	MD0015
Burkittsville town	MD0016
Cambridge city	MD0017
Capitol Heights town	MD0018
Cecilton town	MD0019
Centreville town	MD0020



Charlestown town	MD0021
Chesapeake Beach town	MD0022
Chesapeake City town	MD0023
Chestertown town	MD0024
Cheverly town	MD0025
Chevy Chase Section Five village	MD0027
Chevy Chase Section Three village	MD0028
Chevy Chase town	MD0026
Chevy Chase View town	MD0029
Chevy Chase Village town	MD0030
Church Creek town	MD0031
Church Hill town	MD0032
Clear Spring town	MD0033
College Park city	MD0034
Colmar Manor town	MD0035
Cottage City town	MD0036
Deer Park town	MD0038
Crisfield city	MD0037
Delmar town	MD0039
Denton town	MD0040
District Heights city	MD0041
Eagle Harbor town	MD0042

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East New Market town	MD0043
Easton town	MD0044
Edmonston town	MD0045
Eldorado town	MD0046
Elkton town	MD0047
Emmitsburg town	MD0048
Fairmount Heights town	MD0049
Federalsburg town	MD0050
Forest Heights town	MD0051
Friendsville town	MD0052
Frostburg city	MD0053
Fruitland city	MD0054
Funkstown town	MD0055
Galena town	MD0056
Galestown town	MD0057
Garrett Park town	MD0058
Glen Echo town	MD0060
Glenarden city	MD0059
Goldsboro town	MD0061
Grantsville town	MD0062
Greenbelt city	MD0063
Greensboro town	MD0064



Hampstead town	MD0065
Hancock town	MD0066
Havre de Grace city	MD0067
Hebron town	MD0068
Henderson town	MD0069
Highland Beach town	MD0070
Hillsboro town	MD0071
Hurlock town	MD0072
Hyattsville city	MD0073
Indian Head town	MD0074
Keedysville town	MD0075
Kensington town	MD0076
Kitzmillers town	MD0077
La Plata town	MD0079
Landover Hills town	MD0078
Laurel city	MD0080
Laytonsville town	MD0081
Leonardtown town	MD0082
Loch Lynn Heights town	MD0083
Lonaconing town	MD0084
Luke town	MD0085
Manchester town	MD0086



Mardela Springs town	MD0087
Martin's Additions village	MD0088
Marydel town	MD0089
Middletown town	MD0090
Midland town	MD0091
Millington town	MD0092
Morningside town	MD0093
Mount Airy town	MD0095
Mount Rainier city	MD0096
Mountain Lake Park town	MD0094
Myersville town	MD0097
New Carrollton city	MD0098
New Market town	MD0099
New Windsor town	MD0100
North Beach town	MD0101
North Brentwood town	MD0102
North Chevy Chase village	MD0103
North East town	MD0104
Oakland town	MD0105
Ocean City town	MD0106
Oxford town	MD0107
Perryville town	MD0108



Pittsville town	MD0109
Pocomoke City city	MD0110
Poolesville town	MD0111
Port Deposit town	MD0112
Port Tobacco Village town	MD0113
Preston town	MD0114
Princess Anne town	MD0115
Queen Anne town	MD0116
Queenstown town	MD0117
Ridgely town	MD0118
Rising Sun town	MD0119
Riverdale Park town	MD0120
Rock Hall town	MD0121
Rosemont village	MD0122
Seat Pleasant city	MD0124
Secretary town	MD0125
Sharpsburg town	MD0126
Sharptown town	MD0127
Smithsburg town	MD0128
Snow Hill town	MD0129
Somerset town	MD0130
St. Michaels town	MD0123



Sudlersville town	MD0131
Sykesville town	MD0132
Takoma Park city	MD0133
Taneytown city	MD0134
Templeville town	MD0135
Thurmont town	MD0136
Trappe town	MD0137
Union Bridge town	MD0138
University Park town	MD0139
Upper Marlboro town	MD0140
Vienna town	MD0141
Walkersville town	MD0142
Washington Grove town	MD0143
Westernport town	MD0144
Westminster city	MD0145
Willards town	MD0146
Williamsport town	MD0147
Woodsboro town	MD0148